

Fiscal Estimate - 2017 Session

Original
 Updated
 Corrected
 Supplemental

LRB Number 17-5566/1	Introduction Number SB-858
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Description
 adjusting a school district's revenue limit for certain school safety expenditures

Fiscal Effect

State:

No State Fiscal Effect
 Indeterminate
 Increase Existing Appropriations
 Increase Existing Revenues
 Increase Costs - May be possible to absorb within agency's budget
 Decrease Existing Appropriations
 Decrease Existing Revenues

 Yes No
 Create New Appropriations
 Decrease Costs

Local:

No Local Government Costs
 Indeterminate
 5. Types of Local Government Units Affected
 1. Increase Costs
 3. Increase Revenue
 Towns Village Cities
 Permissive Mandatory
 Permissive Mandatory
 Counties Others
 2. Decrease Costs
 4. Decrease Revenue
 School Districts WTCS Districts
 Permissive Mandatory
 Permissive Mandatory

Fund Sources Affected	Affected Ch. 20 Appropriations
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	

Agency/Prepared By	Authorized Signature	Date
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Fiscal Estimate Narratives

DPI 3/1/2018

LRB Number	17-5566/1	Introduction Number	SB-858	Estimate Type	Original
Description adjusting a school district's revenue limit for certain school safety expenditures					

Assumptions Used in Arriving at Fiscal Estimate

This bill permits a school district to increase its revenue limit by an amount equal to the greater of \$40,000 or \$100 times the number of pupils enrolled in the district for the purpose of making certain school safety expenditures. As a prerequisite to increasing its revenue limit for this purpose, the school board must approve and submit to the state superintendent of public instruction a school safety expenditure plan developed jointly by the school board and a local law enforcement agency. The school safety expenditure plan must be consistent with the school district's school safety plan. The revenue limit adjustment first applies to the calculation of the school district revenue limit in the 2018-19 school year.

Current law generally limits the amount of revenue per pupil that a school district may receive from general school aids and property taxes in a school year to the amount of revenue allowed per pupil in the previous school year.

Local:

Assuming that school districts claim the full revenue limit exemption under this bill by an amount equal to the greater of \$40,000 or \$100 times the number of pupils enrolled in the district, this exemption would be borne by the local property tax levy; in the event that a school district with a membership less than 400 pupils can levy up to \$40,000, those applicable school districts could effectively increase their revenues by an amount greater than \$100 per pupil. For school districts whose membership is greater than 400 pupils, the per pupil tax impact would be the same. However, because it is unknown how many school districts would utilize this exemption or in what amounts, the local fiscal impact as a result of this bill is indeterminate.

State:

This bill would increase school district revenue limits only; it would not increase state school aids to districts. Thus there is no effect on state school aid appropriations. However, the Department may have to ensure that districts have a school safety expenditure plan, and that the Department may need to review plans to ensure they are in compliance with the school safety plan, which may require staff time. Because there are no additional resources provided to the Department for this purpose, it is assumed that these increases would be absorbed within the agency's operating budgets.

Long-Range Fiscal Implications